

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 07<sup>th</sup> August, 2020**

**No. 365**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 61/2020-GST/SIKKIM**

**Date: 30<sup>th</sup> July, 2020**

**NOTIFICATION**

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Sikkim Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of Sikkim in the Finance Department, No.13/2020 – State Tax, dated the 21<sup>st</sup> March, 2020, namely:–

In the said notification, in the first paragraph,

- (i) before the words “those referred to in sub-rules”, the words “a Special Economic Zone unit and” shall be inserted;
- (ii) for the words “one hundred crore rupees”, the words “five hundred crore rupees” shall be substituted.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**